



# A Note To Small Harvesters



Enclosed is your current quarter Forest Excise Tax Return with Reporting Instructions on the reverse side of each page. Following are some points to remember about Small Harvester Qualifications, Tax Reporting Forms, No Activity Reporting, and Harvester Assistance. An additional insert with step by step instructions is included in this mailing. If you have any further questions, please call our Toll Free Number at (800) 548-8829 (Monday through Friday, 8:00am to 5:00pm).

## **Small Harvester Qualifications**

- Harvesters who harvest a volume not exceeding two million board feet from private and public lands (including chipwood and small logs) in a calendar year qualify as a Small Harvester and may use the small harvester detail pages.
- Small harvesters have the option to calculate the tax based on the total log selling price minus the harvesting costs, or use the Department's published Stumpage Value Tables. The Detail Page of the reporting forms must be completed and attached to the Summary Page.
- If you do not qualify or choose to use the standard reporting method, call (800) 548-8829 for Stumpage Value Tables, Reporting Instructions and Standard Tax Return Forms; or
- You may access our Internet home page at <http://dor.wa.gov> for Stumpage Value Tables, Reporting Instructions and Standard Tax Return Forms. Click on *Rules/Laws, Forest Tax*.

## **Business and Occupation (B&O) Tax**

- Timber harvesting is considered a business activity under Washington law. Persons who harvest timber owe Business and Occupation tax if the gross receipts from sale of logs (including the loggers share) during the year is more than \$100,000.00. For more information and to register, call (800) 548-8829.
- Timber harvesters who do not qualify for the exemption are responsible for filing a Master Application if they are not already registered.

## **Harvester Assistance**

- Harvester assistance locations are listed on the reverse side of this document or dial our Toll Free Number at (800) 548-8829.

## **Tax Reporting Forms**

- Small Harvester reporting forms are enclosed. This is the only tax return you will receive this quarter.
- If any permits are omitted from the pre-printed summary page, please enter the permit number and legal description on a blank line on the summary page. Use a separate detail page for each permit number. If no permit was taken out, enter the county name and include the section, township, and range.
- If any permits have been transferred to new ownership, please attach transfer forms.

## **Salmon Credit**

- Under a new law, forest excise taxpayers will be allowed a credit (referred to as the *salmon credit* in the tax forms and instructions) provided the Department of Natural Resources approves the use of the credit as indicated on the Forest Practices Application (FPA). The Forest Excise Tax returns will reflect the credit approval associated with each FPA by indicating yes, no, or not applicable (N/A). Please see instructions for both the Summary and Detail pages for more information.

## **No Activity Reporting**

- It is important to note that even though you do not harvest in a quarter, you are required to file a tax return to avoid delinquency. Note the "No Harvest" on your tax return form and return it to us; or
- You may report "No Harvest" using an interactive voice recognition toll-free number established to telephonically report "No Harvest". If you are calling from Washington, Oregon or Idaho, dial (800) 547-9815. You may access this system seven days a week, 24 hours a day. To use this system, you must: (1) be reporting "No Harvest" for Private Land ONLY; and (2) not be closing a permit. When calling this system, you will be asked for your Tax Reporting Account Number, quarter and year you are reporting "No Harvest" for, and your telephone number. Your Tax Reporting Account Number is the 9-digit number printed above your name on the front of the tax return. The first 3 digits are 800.

## FOR HELP WITH TAX RETURNS

These office locations have a professional forester available *by appointment* for harvester assistance.

District Office	Phone Number	County
<b>Aberdeen</b> No office in Aberdeen. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Grays Harbor, Clallam West, Jefferson West, Mason, Pacific
<b>Everett</b> 11627 Airport Rd, Suite B Everett WA 98204-8714	(425) 356-2768	Snohomish, Island, San Juan, Skagit, Whatcom
<b>Olympia</b> Target Place 2735 Harrison Ave NW Suite 440 Olympia WA 98502	(360) 753-7086 or (800) 548-8829	Thurston, Lewis, Wahkiakum
<b>Port Angeles</b> 734 E 1 <sup>st</sup> Street Suite B Port Angeles, WA 98362-3605	(800) 548-8829 Please call for an appointment.	Clallam, Jefferson
<b>Spokane</b> 4407 N. Division St Suite 300 Spokane WA 99207-1685	(509) 482-3811 or (509) 483-5646 for Colville area assistance.	Adams, Asotin, Lincoln, Benton, Columbia, Pend Oreille, Franklin, Spokane, Garfield, Stevens, Whitman, Walla Walla
<b>Tacoma</b> Home Street Bank 3315 S 23 <sup>rd</sup> Street Suite 300 Tacoma WA 98405-1605	(253) 593-5287 (Primary) (253) 593-5288 (Secondary)	Pierce, King, Clallam East, Jefferson East, Kitsap
<b>Vancouver</b> 8008 NE Fourth Plain Blvd Suite 320 Vancouver WA 98662-7251	(360) 260-6273	Cowlitz, Clark, Klickitat, Skamania
<b>Wenatchee</b> No Forester in the office. Forester will make arrangements to meet with taxpayers.	(800) 548-8829 Please call for an appointment.	Chelan, Ferry, Douglas, Kittitas, Okanogan, Grant, Yakima

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>. For Stumpage Value Tables, click *Rules/Laws*, *Forest Tax*, then *Stumpage Value Determination Tables*.